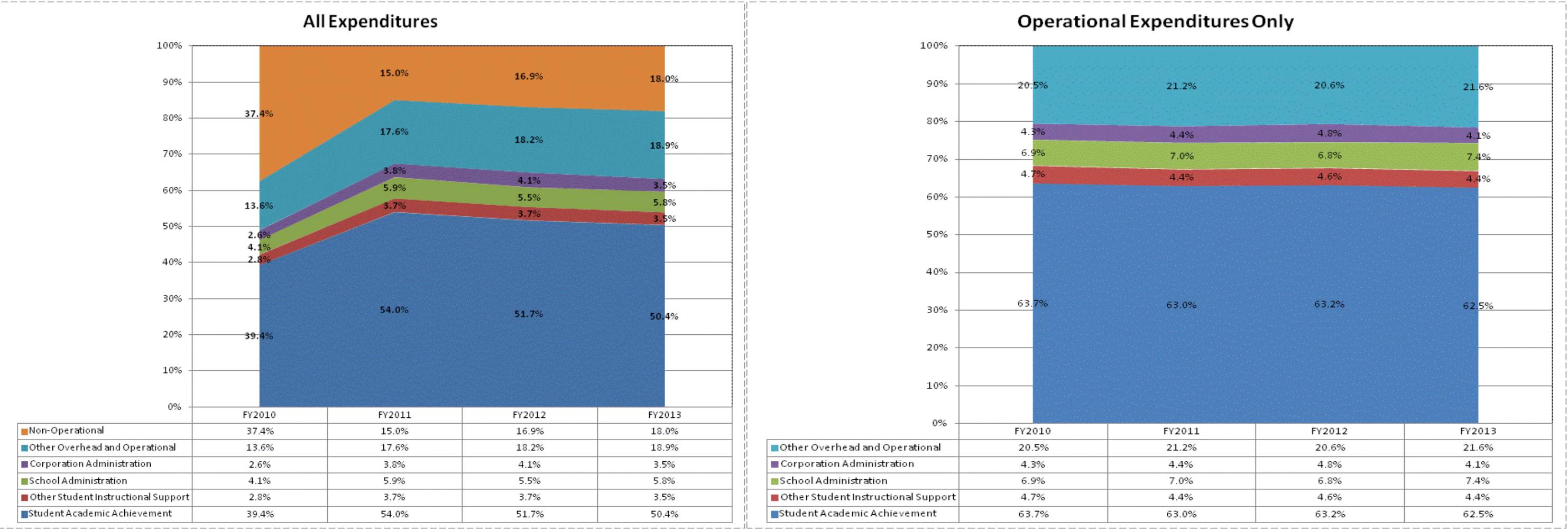


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D North Posey Co Schools (6600)

M S D North Posey Co Schools (6600)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$8,923,745	57.1%	\$8,128,000	45.9%	\$8,551,047	51.7%	\$7,336,312	50.4%
Student Instructional Support	\$1,048,927	6.7%	\$1,405,187	7.9%	\$1,518,125	9.2%	\$1,345,512	9.2%
Overhead and Operational	\$3,230,356	20.7%	\$3,302,733	18.6%	\$3,685,447	22.3%	\$3,253,721	22.4%
Nonoperational	\$2,424,490	15.5%	\$4,891,038	27.6%	\$2,799,548	16.9%	\$2,620,163	18.0%
Grand Total	\$15,627,517		\$17,726,958		\$16,554,167		\$14,555,708	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	63.8%	53.8%	60.8%	59.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D North Posey Co Schools (6600)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$3,417	\$33,967	\$74,335	N/A	> 500%	119%
11050 Regular Programs; Full Day Kindergarten	\$0	\$54,905	\$350,412	\$301,338	N/A	449%	-14%
11100 Regular Programs; Elementary	\$2,399,986	\$2,832,065	\$2,705,830	\$2,249,738	-6%	-21%	-17%
11200 Regular Programs; Middle/Junior High	\$951,188	\$1,198,379	\$1,051,007	\$794,425	-16%	-34%	-24%
11300 Regular Programs; High School	\$1,940,965	\$2,054,859	\$2,087,380	\$1,674,733	-14%	-18%	-20%
11350 Regular Programs; High School; Academic Honors Diploma	\$34,590	\$13,193	\$0	\$0	-100%	-100%	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$21,081	\$20,432	\$2,011	N/A	-90%	-90%
11420 Vocational Education; Agriculture B	\$70,999	\$90,586	\$91,804	\$94,917	34%	5%	3%
11440 Vocational Education; Health Occupations	\$0	\$30,115	\$13,109	\$0	N/A	-100%	-100%
11450 Vocational Education; Consumer and Homemaking	\$61,543	\$80,643	\$82,249	\$97,272	58%	21%	18%
11470 Vocational Education; Business Education	\$42,027	\$58,960	\$72,885	\$74,538	77%	26%	2%
11590 Other Vocational Education Programs	\$0	\$4,745	\$4,007	\$0	N/A	-100%	-100%
11610 Regular Programs; Alternative Education Programs; Elementary	\$1,781	\$90	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$10,112	\$56,892	\$30,609	N/A	203%	-46%
12210 Mental Disabilities; Mild Mental Disabilities	\$5,118	\$0	\$0	\$0	-100%	N/A	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$1,996	\$3,356	N/A	N/A	68%
12320 Physical Impairment; Multiple Disabilities	\$109,542	\$85,084	\$89,319	\$96,526	-12%	13%	8%
12330 Physical Impairment; Visual Impairment	\$0	\$193	\$565	\$31,192	N/A	> 500%	> 500%
12340 Physical Impairment; Hearing Impairment	\$17,090	\$70,398	\$74,850	\$30,656	79%	-56%	-59%
12350 Physical Impairment; Homebound	\$6,845	\$6,975	\$4,286	\$23,406	242%	236%	446%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$149,445	\$63,490	\$95,074	\$0	-100%	-100%	-100%
12510 Culturally Different; Communication Disorders	\$28,328	\$9,884	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$6,648	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$386,295	\$795,212	\$896,185	\$869,435	125%	9%	-3%
12710 Equal Opportunity At Risk	\$4,194	\$16,613	\$35,756	\$0	-100%	-100%	-100%
12810 Special Education Preschool	\$113,485	\$41,452	\$38,580	\$25,460	-78%	-39%	-34%
12900 Other Special Programs	\$13,226	\$11,208	\$0	\$0	-100%	-100%	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$60,659	\$2,128	\$6,953	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$4,061	\$5,632	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$3,937	\$2,008	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$15,714	\$10,375	\$8,449	\$13,499	-14%	30%	60%
16100 Remediation Testing	\$3,120	\$1,790	\$8,932	\$7,137	129%	299%	-20%
16200 Preventive Remediation	\$0	\$846	\$5,833	\$5,820	N/A	> 500%	0%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$14,705	\$13,742	\$16,863	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$62,053	\$0	\$0	\$0	-100%	N/A	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$16,979	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$53,458	\$20,914	\$53,429	\$96,986	81%	364%	82%
22130 Improvement of Instruction; Instructional Staff Training	\$12,310	\$11,125	\$7,414	\$7,801	-37%	-30%	5%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,986	\$556	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$114,565	\$143,270	\$159,646	\$177,082	55%	24%	11%
22230 Library/Media Services; Audiovisual	\$691	\$785	\$0	\$0	-100%	-100%	N/A
22240 Library/Media Services; Educational Television	\$10,080	\$942	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$1,176	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$113,635	\$143,289	\$133,032	N/A	17%	-7%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$94,148	\$124,998	\$295,730	N/A	214%	137%
22360 Instruction, Related Technology; Network Support	\$115,700	\$33,923	\$43,840	\$8,299	-93%	-76%	-81%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$8,353	\$8,195	\$9,301	N/A	11%	13%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$164,257	\$108,995	\$156,621	\$107,678	-34%	-1%	-31%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D North Posey Co Schools (6600)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$61	\$0	\$0	\$0	-100%	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$268	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$360,364	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,359,265	\$8,128,000	\$8,551,047	\$7,336,312	0%	-10%	-14%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$396	\$5,000	N/A	N/A	> 500%
21220 Guidance Services; Counseling Services	\$127,718	\$200,819	\$228,332	\$206,205	61%	3%	-10%
21240 Guidance Services; Information Services	\$903	\$1,097	\$92	\$0	-100%	-100%	-100%
21320 Health Services; Medical Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$96,415	\$128,815	\$161,657	\$116,326	21%	-10%	-28%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$72,502	\$118,068	\$129,929	\$74,932	3%	-37%	-42%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$56,557	\$48,015	\$49,204	N/A	-13%	2%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$13,872	\$4,635	\$7,598	N/A	-45%	64%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$17,490	\$162	N/A	N/A	-99%
21890 Special Education Administration; Other Special Education Administration	\$73,700	\$29,681	\$17,983	\$45,913	-38%	55%	155%
24100 Office of The Principal	\$503,102	\$852,941	\$909,597	\$840,172	67%	-1%	-8%
24900 Other Support Services, School Administration	\$965	\$3,337	\$0	\$0	-100%	-100%	N/A
Student Instructional Support Total	\$875,306	\$1,405,187	\$1,518,125	\$1,345,512	54%	-4%	-11%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$16,986	\$20,350	\$25,588	\$25,467	50%	25%	0%
23120 Board of Education; Service Area Assistants	\$36,290	\$36,343	\$27,523	\$0	-100%	-100%	-100%
23150 Board of Education; Legal Services	\$6,942	\$9,947	\$38,345	\$16,602	139%	67%	-57%
23160 Board of Education; Promotion Expenses	\$0	\$2,718	\$2,735	\$2,368	N/A	-13%	-13%
23210 Executive Administration; Office of The Superintendent	\$325,679	\$482,283	\$488,475	\$344,791	6%	-29%	-29%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$1,950	N/A	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$1,120	\$0	\$0	\$118	-89%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$28,246	\$39,470	\$45,460	\$1,950	-93%	-95%	-96%
25150 Fiscal Services; Payroll Services	\$0	\$1,083	\$1,467	\$1,562	N/A	44%	7%
25191 Other Fiscal Services; Refund of Revenue	\$3,671	\$12,269	\$3,094	\$1,794	-51%	-85%	-42%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,351	\$0	\$0	\$0	-100%	N/A	N/A
25600 Public Information Services	\$0	\$0	\$0	\$140	N/A	N/A	N/A
25720 Personnel Services; Recruitment and Placement	\$50	\$50	\$50	\$225	350%	350%	350%
25740 Personnel Services; Noninstructional Personnel Training	\$330	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$0	\$0	\$5,850	\$73,367	N/A	N/A	> 500%
25850 Administrative Technology Services; Network Support	\$0	\$25,350	\$4,782	\$11,459	N/A	-55%	140%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$2,580	\$32,394	\$27,181	N/A	> 500%	-16%
25920 Ditch Assessments	\$0	\$0	\$12	\$17	N/A	N/A	41%
25950 Other Assessments	\$1,813	\$0	\$0	\$290	-84%	N/A	N/A
25990 Other Support Services, Central	\$0	\$2,289	\$4,800	\$0	N/A	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$870,027	\$1,155,370	\$1,163,636	\$1,008,797	16%	-13%	-13%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,934	\$12,857	\$28,754	\$18,531	-2%	44%	-36%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$133,037	\$75,202	\$56,942	\$53,777	-60%	-28%	-6%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$751	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$1,116	\$1,601	N/A	N/A	43%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$763	\$33,367	\$29,505	N/A	> 500%	-12%
26700 Operation and Maintenance of Plant Services; Insurance	\$166,612	\$97,787	\$74,344	\$78,884	-53%	-19%	6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$1,268	\$0	\$885	N/A	-30%	N/A
27010 Student Transportation; Service Area Direction	\$50,733	\$69,099	\$69,588	\$59,489	17%	-14%	-15%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D North Posey Co Schools (6600)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27100 Student Transportation; Vehicle Operation	\$307,059	\$380,380	\$430,455	\$406,151	32%	7%	-6%
27200 Student Transportation; Monitoring Services	\$626	\$420	\$376	\$0	-100%	-100%	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$201,630	\$307,561	\$270,378	\$278,315	38%	-10%	3%
27400 Student Transportation; Purchase of School Buses	\$258,895	\$0	\$252,924	\$261,669	1%	N/A	3%
27500 Student Transportation; Insurance on Buses	\$26,274	\$24,711	\$15,872	\$22,597	-14%	-9%	42%
27900 Student Transportation; Other Student Transportation Services	\$9,380	\$2,777	\$2,938	\$76	-99%	-97%	-97%
27910 Student Transportation; Bus Driver Training	\$437	\$417	\$506	\$25	-94%	-94%	-95%
31100 Food Services Operations; Service Area Direction	\$11,704	\$52,344	\$63,882	\$46,294	296%	-12%	-28%
31200 Food Services Operations; Food Preparation and Dispensing	\$232,841	\$218,625	\$240,447	\$211,181	-9%	-3%	-12%
31400 Food Services Operations; Food Purchases	\$249,770	\$264,221	\$283,341	\$264,641	6%	0%	-7%
31900 Other Food Services	\$7,114	\$4,200	\$16,008	\$2,021	-72%	-52%	-87%
Overhead and Operational Total	\$2,968,301	\$3,302,733	\$3,685,447	\$3,253,721	10%	-1%	-12%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$200	\$0	\$654	\$0	-100%	N/A	-100%
33200 Community Recreation	\$0	\$0	\$1,198	\$0	N/A	N/A	-100%
33300 Civic Services	\$372	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$0	\$187,192	\$196,926	\$185,084	N/A	-1%	-6%
33600 Nonpublic School Pupil Services	\$10,955	\$1,148	\$1,125	\$21,021	92%	> 500%	> 500%
33990 Other Community Services; Other	\$203	\$7	\$13,626	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$38,043	\$41,099	\$39,429	\$75,489	98%	84%	91%
45100 Building Acquisition, Construction and Improvements	\$408,690	\$230,168	\$843,895	\$768,017	88%	234%	-9%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$40,316	\$8,097	\$55,123	\$8,802	-78%	9%	-84%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$37,910	\$43,171	\$32,164	\$60,682	60%	41%	89%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$650	\$0	N/A	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$290,654	\$143,632	\$103,142	\$30,372	-90%	-79%	-71%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$98,500	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$352,207	\$205,000	\$230,000	\$245,000	-30%	20%	7%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$2,500,000	\$0	\$0	N/A	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$151,861	\$123,497	\$112,382	N/A	-26%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$108,056	\$0	\$0	N/A	-100%	N/A
52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$33,298	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,138,500	\$782,963	\$710,000	\$755,000	-34%	-4%	6%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$452,538	\$269,592	\$250,738	N/A	-45%	-7%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$15,811	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$85,625	\$0	\$0	\$0	-100%	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$4,408	\$4,763	N/A	N/A	8%
60700 Nonprogramed Charges; Scholarships	\$5,005	\$2,809	\$174,118	\$4,313	-14%	54%	-98%
Nonoperational Total	\$2,424,490	\$4,891,038	\$2,799,548	\$2,620,163	8%	-46%	-6%
Prorated By Fund							
26491 2007 Account Code - PERF	\$74,896	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$625,254	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,135,499	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,709	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$153,799	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,000,156	\$0	\$0	\$0	N/A	N/A	N/A